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OFFICIAL PROCEEDINGS
Meeting of April, 1923.

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OCTOBER
1913



CONTENTS:

Report of April Meeting

and

Paper and Discussion on

"The Legal Department of the Railway
and Its Functions."

AUG 19 1940

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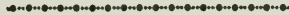
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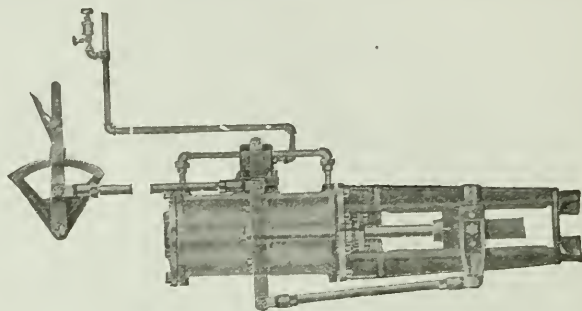


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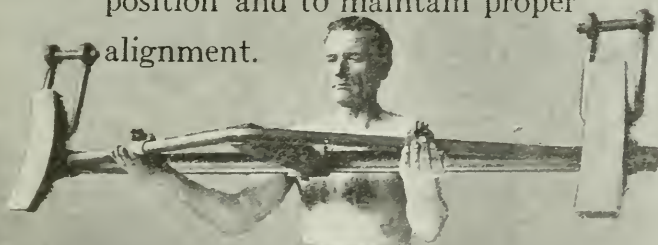
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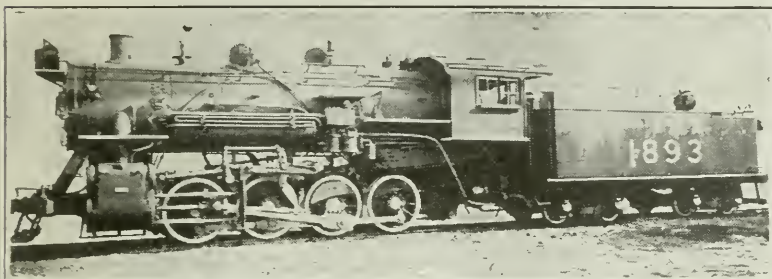
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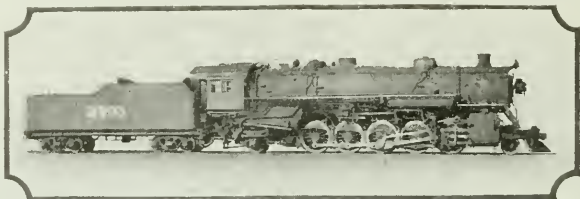
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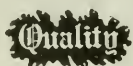
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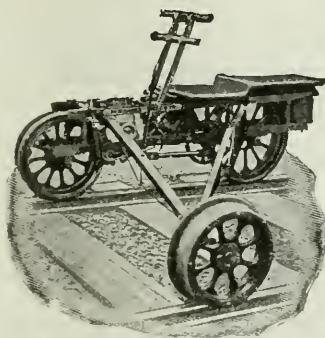
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**PROCEEDINGS OF THE CANADIAN RAILWAY
CLUB**

Windsor Hotel, Montreal,

April 10th, 1923

Chairman. (Mr. G. M. Wilson.)

Gentlemen, I will now call the meeting to order, and would ask you to kindly fill in the attendance cards which you will find distributed in the seats. The minutes of our last meeting have been printed and distributed so that we may dispense with the reading of the same. The Secretary will now announce the new members of the Club.

NEW MEMBERS

Bacehus, F. Clerk, A. S. & M. A. Dept., Can Pacific Rly Montreal.

Darby, H. I. Security Arch Co., 5626 Sherbrooke St. W., Montreal.

Ferguson, M. R. Vice-Pres. International Equipment Company, Montreal.

Lefebvre, J. Can. Pac. Rly., Angus Shops, (Carpenter) Montreal.

Taylor, A. R. B. Special Repr. New York Life Insurance Co., Montreal.

Chairman:

It is needless to say that these names have been put before your executive and passed upon.

MEMBERS PRESENT

Wilson, G. M.	Holland, F. E.	Primeau, J. L.
Allan, A.	Hopper, A. B.	Prouse, W.
Atkinson, F.	Hopperton, L.	Pyper, W. G.
Ball, F.	Horn, B. T.	Robb, B.
Bently, G.	Horwood, W. W.	Robb, G. W.
Besse, R.	Hulbert, E. M.	Robertson, F. J.
Brandon, J. D.	Jefferies, G.	Richardson, S.
Brooks, C. E.	Jenner, W. C.	Sanglais, W. S.
Burns, J.	Jewel, G. W.	Sawyer, E. M.
Burrows, A.	Jones, J. A.	Serchuch, H. W.
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Cunningham, E. A.	Musson, R. C.	Starkey, J. B.
Dohm, J. T.	Mitchell, N. J.	Symmes, H. H.
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Greene, G. B.	Nicholson, J.	Vyse, F. E.
Guest, A. G.	Parker, C. W.	Wheatley, G. H.
Hanson, L. J.	Patterson, W. R.	Winterson, J. W.
Harragin, H. C.	Payne, J.	Woodbridge, H. C.
Hendry, J.	Perrett, C. F.	Booth, W. A.
Hillman, D.	Playfair, J.	and others.

Chairman :

The lecture to-night is the last of the series this term, and will be another departure from the technical subjects which usually come up before this club for discussion. I do not think, gentlemen, that we can complain regarding the "infinite variety" of the lectures. During this season's activities we have had papers on such widely diversified subjects as radio, railway tickets, development of locomotives, kiln drying of lumber, etc., and it says much for the flexibility of

the minds of the members of this club that they were able to discuss so intelligently the various matters brought forward, a fact which has been much appreciated by the Executive. To-night we are going to invoke the Law for our discussion. There is an old adage which says that "A man who's his own lawyer has a fool for a client." I hope none of us here have had occasion to prove the truth of that in our experience. In the running of a huge corporation like a railway, the Legal Department is a vital branch of the System. It might be termed the lighthouse of the System which guides the various departments in their multifarious duties, and keeps them off the shoals and rocks. I will now ask Mr. Flintoft, who is going to deal with "The Legal Department of the Railway and Its Functions," to commence the reading of his paper.

Mr. E. P. Flintoft:

Mr. President and Members of the Railway Club: .

It is unfortunate that two such important events should take place on the same night. It is a pity that Lord Robert Cecil, who is so well and favorably known to all of us by reputation, if not personally, should have come all the way to Montreal to deliver his address on a night on which another meeting of so great importance is taking place.

The subject of this paper is as it was given to me, though I would prefer the term "Law Department" rather than "Legal Department." As my friend Colonel George Ham said to me the other day, the term "legal" might be applied to almost any other department, at least at times, but there is an air of sanctity about the term "law Department" which must be very zealously preserved.

THE LEGAL DEPARTMENT OF THE RAILWAY AND ITS FUNCTIONS

By E. P. Flintoft, Assistant General Solicitor, Canadian Pacific Railway Company, Montreal.

"Law" once said the Honorable Edward Blake, "is the expression of an effort to arrive at common sense."

This definition may at first glance seem somewhat wide, but on further consideration I think that it will appeal to one as being a suggestive and enlightening statement. For what is common sense but the sense or judgment of the people as a whole? Whatever short-comings it may contain are just those inherent in human development. For example, we may think

that some of the legislation relating to railways is lacking in that saving quality of common sense, but we must admit that, at any rate, it represents the judgment of the people through their elected deputies.

In addition to the Statute Law there is what is known as the Common Law, which has been described as "that Body of Law which has been judicially evolved from the general custom of the realm."

Again, we have a large body of law known as the "Law Merchant" by which is meant "neither more nor less than the usages of Merchants and traders in the different departments of trade ratified by the decisions of Courts of Law, which, upon such usages being proved before them, have adopted them as settled law, with a view to the interests of trade and public convenience."

Both of the last mentioned definitions carry out much the same idea as the first, in that they refer to branches of the law which are founded upon customs and practices which by common consent of the people as a whole, or those directly engaged in a particular occupation have come to be looked upon as being the right rules to follow in the cases to which they apply.

The practice of law has, in the course of time, undergone many changes, some of which may be noted in connection with the subject of this paper. In former days the barrister was quite distinct from the solicitor. The former spent his time in pleading cases in the Courts or giving opinions on questions submitted to him. The latter devoted himself to office work, as it is somewhat loosely called, advising clients, conveyancing, preparing actions for trial, and the like. This distinction still persists in England, but in the Canadian Provinces whose systems of judicature are modelled on the English, the same examinations now qualify a man both as a barrister and solicitor. Naturally by temperament and inclination some men are still impelled to devote themselves principally, if not exclusively, to one or other branch of the profession. Some men glory in the forensic contest of counsel work, while others prefer the more placid existence of the solicitor.

Another marked development in the practice of law of recent years is the tendency of a large portion of the profession towards commercial and company law. It has been said that "good times do not breed good lawyers." This is true in the sense that during times of prosperity the lawyer is apt to be tempted away from the study and practice of the law

for its own sake into more lucrative branches which combine to a greater or less degree commercial interests. In fact, many are led to abandon the profession entirely for business pursuits.

Formerly it was the universal custom for a lawyer to set himself up in practice as one to whom all and sundry, his clients, might come for advice or attention in legal matters. He was paid by fees, as is the ordinary practising lawyer to-day. It is interesting to note that in England, while a solicitor has various remedies for non-payment of his fees, the fees of a barrister are known as "honoraria," for which he cannot sue. However, with the growth of large railway and commercial corporations, the complexity of their relations is such that it has been found necessary to have the constant attention of specially trained legal advisers, with the result that regular legal or law departments have been established as part of their organizations. Thus, to-day, no railway company of any importance on this continent is without its own law department, and banks, insurance and trust companies and other large commercial organizations frequently have their own solicitors who devote their whole time to the business of the one client, and are paid fixed annual salaries. In the case of the Railway Companies, the tendency towards Governmental regulation, both in this country and the United States has been a very important factor in the development and work of the Law Department.

A friend of mine in a Western Ontario town who had been practising law for many years finally received a government appointment. On the announcement of his acceptance of the appointment, some surprise was expressed by his fellow townsmen. When asked why he had given up his practise to become a government official, he replied: "Unfortunately, my client died."

There are a great many lawyers now-a-days who might find themselves in an equally embarrassing position if their corporate clients were to die on their hands. Fortunately, the death rate among clients of this class is comparatively low.

The activities of a Railway Company are so widespread that it is necessary to supplement its regular organization in the Law Department by retaining local barristers in the principal cities and towns reached by its lines. It may be said that in a general way the law departments of the various Canadian Railway Companies have developed along similar lines. In the early stages, when the demands on them were not so

great, the only salaried officials of this department were the chief solicitor and his staff at headquarters. The work at other important centres then gradually developed as a result of the construction or acquisition of additional lines and increase of business so as to demand the appointment of full-time solicitors. The extent to which this development has taken place varies, of course, with the expansion of the systems through the different provinces of the Dominion. In the case of the Grand Trunk, for instance, when its Canadian lines were confined to the Provinces of Ontario and Quebec, it was found possible to centre its Law Department at Montreal, where the staff included members of the bar of each of those provinces, who were able to conduct its litigation and attend to its legal affairs without having any regular branches of the department at other centres. In the case of the Canadian National and Canadian Pacific, whose lines have stretched out through the west and to the Maritime Provinces, the necessity of having full-time solicitors at various provincial centres has long been recognized, particularly for the efficient conduct of litigation.

It will be of interest to trace briefly the development of the law departments of the three companies mentioned, and to compare their organization with that adopted by some of the United States lines.

GRAND TRUNK RAILWAY SYSTEM

During the construction period of the Grand Trunk the firm of Ross & Bell, of Belleville, Ontario, acted as solicitors for the Contractors. In 1853, Mr. Ross was appointed President of the Company, Mr. George Cartier, Solicitor for Canada East and Mr. John Bell, K.C., Solicitor for Canada West. Later Mr. Ross went into politics, severing his connection with the Company, and Mr. Bell was given general charge of its legal affairs, which duties he continued to perform until he retired in 1905, after 52 years continuous service with the Company. During this period the Company continued to have a solicitor at Montreal, who looked after Quebec matters, and a solicitor at Portland who attended to its interests in the United States.

In 1879, when the Dominion Government acquired the Grand Trunk between Riviere de Loup and Hadley, near Levis, it stipulated that the purchase money paid for this line should be used towards the acquisition of a line to give the Grand Trunk access to Chicago. This resulted in the develop-

ment of what was originally the Chicago and Grand Trunk Railway, now known as the Grand Trunk Western Railway, extending from Port Huron to Chicago. To attend to the legal work in connection with this portion of the system, an attorney was appointed at Detroit, and a firm of local solicitors at Chicago was also employed to attend to matters in the State of Illinois.

In 1903 Mr. W. H. Biggar, K.C., who had for years been associated with Mr. Bell at Belleville, was appointed Assistant General Solicitor at Montreal, and as such had charge of matters in connection with the incorporation, organization and construction of the Grand Trunk Pacific Railway Company and its subsidiaries. In 1905 he succeeded Mr. Bell in general charge of the legal work of the whole system with the title of General Solicitor. In 1909 a branch of the Department was established at Winnipeg with a solicitor and assistant solicitors. In 1910 Mr. Biggar was appointed General Counsel, and in 1913 Mr. W. C. Chisholm, K.C., of Toronto, was appointed General Solicitor at Montreal. Mr. Biggar was subsequently given the title of Vice-President and General Counsel, which position he held until his death in July, 1922, when Mr. Chisholm became head of the Department.

In addition to its full-time solicitors, the Company retained solicitors at Ottawa, Toronto, and other points, who acted as legal agents in various matters. The Company also had an attorney at Washington, who attended to Departmental matters and certain matters before the Interstate Commerce Commission.

When Mr. Chisholm became head of the Department, he was given direct jurisdiction over land and tax matters as well as the Claims Department.

CANADIAN NORTHERN RAILWAY SYSTEM

On the organization of this company, the late Mr. Z. A. Lash, K.C., was retained as Chief Solicitor, and associated with him was the firm of Munsen, Allen, Laird and Davis, of Winnipeg, who had charge of matters in the West. In 1903 Mr. Gerard Ruel, who had been solicitor for the Department of Railways and Canals, at Ottawa, joined Mr. Lash's staff. Subsequently, owing to the expansion of the system in the West, Mr. O. H. Clark, K.C., was appointed solicitor at Winnipeg, having jurisdiction over the Western Territory. In 1908 Mr. Lash retired from the position of Chief Solicitor though he still retained his seat on the Directorate of the Company, and Mr. Justice Phippen, of Winnipeg left the Bench to

accept the position of General Counsel for the Company. Mr. Ruel was then appointed Chief Solicitor.

The organization of the Department continued in this form until the system was acquired by the Government, in 1918, when Mr. Phippen retired and Mr. Ruel was appointed Counsel of the Company.

Following this, the Canadian Northern Management was given control of all the Canadian Government Railways, the system being known as the Canadian National Railways. This necessitated a re-organization of the Law Department, under which an Assistant General Counsel was appointed at Ottawa, two General Solicitors at Toronto, a General Solicitor at Winnipeg, having jurisdiction over Western Lines, and a General Solicitor at Montreal, having jurisdiction over the Intercolonial Railway. These officers had their regular paid staffs, and in addition, as with other companies, local solicitors were employed to attend to litigation and other matters in the various districts through which the system extended.

CANADIAN NATIONAL RAILWAY COMPANY

In 1919 an Act was passed providing for the incorporation of the Canadian National Railway Company. Owing to the delays incident to the acquisition of the Grand Trunk System, the Company was not finally organized until October, 1922, when Mr. Ruel was appointed Vice-President and General Counsel. Control of the Grand Trunk was formally assumed by the Company under Order-in-Council passed by the Government on January 31st, last. This has brought about a further re-organization of the Legal Department of the system, under which the headquarters of the Department have been moved to Montreal. Mr. W. C. Chisholm, K. C., having been appointed Assistant General Counsel. The Department now consists of the Vice-President and General Counsel with two Assistant General Counsel and a Railway Commission Counsel, whose headquarters are at Montreal, and Regional Counsel with offices at Moncton, Toronto and Winnipeg, who have jurisdiction over all legal matters in their respective regions, subject, of course, to the general supervision of the head of the Department. Each Regional Counsel is head of the Claims Department of his region, having jurisdiction over all claims other than Freight Claims.

The Tax Department is under the direct jurisdiction of the Vice-President and General Counsel.

CANADIAN PACIFIC RAILWAY COMPANY

During the organization and construction period of the Company, its Chief Solicitor was the Honorable J. J. C. Abbott, K.C., (afterwards Sir John Abbott) who retired in 1887 to enter the Cabinet of Sir John A Macdonald. His place as Chief Solicitor was taken by Judge G. M. Clark, of Coburg, Ontario, who continued as head of the Department until his retirement in 1901. Under his supervision many important matters arising out of the construction and acquisition of the original lines of the Company were disposed of. During that period, Mr. R. T. Heneker was Assistant Solicitor, his jurisdiction being confined to legal work in the Province of Quebec. The Company also employed as Counsel the firm of Abbott, Campbell and Meredith, of Montreal.

In New Brunswick, the Company's interests were attended to by Messrs. Weldon and McLean, and in Ontario, Messrs. Wells and McMurchy, at Toronto. Scott and Scott, at Ottawa, and W. R. White, K.C., at Pembroke, looked after the legal work in their respective Districts.

In 1881 Mr. J. A. M. Aikins (now Sir James Aikins), of Winnipeg, was appointed Solicitor for the Company, having general charge of all its legal business in the West. This included all matters in connection with the acquisition of right of way, construction, claims and litigation, sale of lands and general solicitor's work. This branch of the Department was the nursery, in a legal sense, of a great many well known lawyers in the West, of whom many were trained as students under Mr. Aikins, and others, as young barristers coming from the East, were able to use this as a means of establishing themselves in the West. During Mr. Aikins' tenure of office local solicitors were employed by him to attend to the business at the various centres throughout the West, including British Columbia. Somewhat later the firm of Macdonald and Tupper, of Winnipeg, were retained to do the work of the Land Department of the Company.

In 1901, on the retirement of Judge Clark, Mr. A. R. Creelman, K.C., of Toronto, was appointed General Counsel of the Company, and with him came Mr. E. W. Beatty, who had then just completed his course at the Law School. Under Mr. Creelman a number of changes were made in the organization of the Department, to meet the growing demands of the Company's business in different parts of the Country, and he assumed closer supervision over legal matters through-

out the Company's system than had been done in previous years. Moreover, a considerable volume of work which had been performed by other departments was gradually taken over by the Law Department.

In 1906, a branch of the Department was established at Vancouver, in charge of Mr. J. E. McMullen, who had for some years previous been the senior assistant at Montreal. His jurisdiction extended over all the Company's interests in the Province of British Columbia. In 1905, Mr. Aikins retired from the active solicitorship at Winnipeg, and Mr. W. H. Curle (now General Solicitor) went out from Ottawa to assume the position of solicitor at that point in conjunction with Mr. A. S. Bond. Mr. Aikins continued in a consulting capacity. About the same time, owing to the growth of the work in Ontario, Mr. Angus MacMurchy was appointed as a full-time solicitor at Toronto, and the firm of Scott and Scott at Ottawa and White and Williams at Pembroke were still retained to attend to matters arising in their particular districts. In 1911 a branch of the Department was established in Calgary, having jurisdiction over the lines in Alberta and also in connection with the Natural Resources Department of the Company.

In 1910 Mr. Beatty was appointed General Solicitor of the Company, and on Mr. Creelman's retirement in 1913 he was appointed General Counsel. In 1914 he was appointed Vice-President and General Counsel, and in 1917 he appointed Mr. Curle as General Solicitor and the writer as Assistant General Solicitor. In 1918, after Mr. Beatty's appointment to the Presidency of the Company, Mr. W. N. Tilley, K.C., of Toronto, became Consulting Counsel, being regularly retained as counsel in all important litigation, and being also called in consultation on other matters as occasion requires. In 1922 Mr. Tilley was elected a Director of the Company.

In addition to the organization outlined above, the Company has continued to retain the firm of Weldon and McLean as solicitors for the Province of New Brunswick, and solicitors are retained at practically every point of importance throughout the Dominion to act as agents for the Department in matters requiring local attention.

In the United States the Company has a regular Attorney at Washington to attend to Departmental and Interstate Commerce Commission matters, and also constantly avails itself of the services of firms of attorneys at New York, Chicago, Seattle, Bangor, Maine, and Newport, Vermont. In London,

several firms of solicitors are retained to attend to different branches of the Company's work there.

The General Solicitor also exercises general supervision over the Claims and Tax Departments.

It may be said that the organization and duties of the Law Departments of the Canadian Companies are somewhat less precisely defined than those of the larger United States Companies. This is no doubt due to the fact that the latter have longer been regarded as separate units of the railway organizations and have thus acquired direct jurisdiction over a wider field of the companies' activities. Space will not permit of any extended examination of the departments of the American Companies, but I may refer to two of the principal ones to indicate the lines which they follow.

THE NEW YORK CENTRAL RAILROAD COMPANY

In this Company the Law Department is in charge of a Vice-President who has jurisdiction over five sub-departments having to do with legal matters and correlated subjects, viz:—

- (1) The Law Department proper.
- (2) The Land and Tax Department.
- (3) Claims Department—personal injuries and damage to property other than freight.
- (4) The Freight Claim Department.
- (5) The Valuation Department.

This jurisdiction extends to all the companies which comprise the New York Central Lines. Reporting to the Vice-President is an Assistant Vice-President who attends to all legislative matters and performs the functions of the Vice-President in the absence of the latter. Each separate company has its own General Counsel who is head of the Law Department in that Company, and acts in an advisory capacity to its executive. He reports to the Lines Vice-President and to him the law officers of his own company report. The latter comprise one or more General Attorneys, according to the size of the railroad, who look after litigation, assessment appeals, and the like. To them all local attorneys who act for the company in such matters report. The General Land and Tax Agent has general charge of all real estate and taxation matters with local agents reporting to him, and in addition each company has its own Land and Tax Department. The General Claims Attorney has charge of the Claim Department, having jurisdiction over claims for personal injury and damage to property, other than freight. The Freight Claim De-

partment is presided over by a Freight Claim Agent, assisted by District Freight Claim Agents in the various centres to which the system extends. The Valuation Department is under a General Valuation Counsel and has to do with the physical valuation of the Company's lines which is being carried out under the authority of the Interstate Commerce Commission.

THE PENNSYLVANIA SYSTEM

In this company the Legal Department's jurisdiction is hardly as wide as that of the New York Central. It would appear not to extend beyond what the latter regards as the Law Department proper, with the addition of the Bureau of Claims, which has charge of all claims, except those relating to freight, baggage and real estate.

The Department has two main offices, one at headquarters in Philadelphia, and the other in Pittsburg. It is presided over by a Vice-President and General Counsel at Philadelphia, and with him are a General Solicitor, a General Attorney, two Assistants General Counsel and two Assistant Solicitors. At Pittsburg are a General Solicitor, two Assistant General Counsel, three Assistant General Solicitors and one Assistant Solicitor. The duties of these officers are not so strictly laid down as in the case of the New York Central, though in practice the line of work of each has become well settled. In addition to these salaried attorneys, the Company retains what are known as District Solicitors, having immediate charge of litigation and matters arising in their respective Districts, and it is the practice to have some legal representation either by a single attorney or firm in every county in which the system operates. The Bureau of Claims is presided over by a Chief Claim Agent who, under the supervision of the General Counsel, has immediate charge and direction of the matters coming within this branch of the Department.

While there are differences of organization between these various companies, both Canadian and American, it may be said that the same underlying principle characterizes them all, i. e.—to secure centralized knowledge and direction of legal matters with as much freedom and discretion as possible in local handling. This is, of course, the only principle on which the work of a department whose activities are spread over a very wide area could be carried on successfully.

FUNCTIONS OF THE LAW DEPARTMENT

When one is confronted with the necessity of defining the functions of the Law Department, one is oppressed by the burden of attempting to fix a limit to its activities. They are almost innumerable, and, of course, one has to look pleasant under all circumstances, which is sometimes the most difficult task of all.

One might say in general that these functions belong in large measure to what might be called the preventive rather than the curative realm (to borrow medical terms;) that is, the efforts of the law department are devoted mainly to an endeavor to avoid trouble, though of course, railway officials are just as human (if not more so) as other full-blooded individuals, and sometimes heroic measures have to be taken to extricate them from their difficulties. In many cases the functions of the Law Department partake of the nature of the executive. They vary in accordance with the activities of the particular company, and their variety is probably the chief source of attraction of the position.

These functions may be considered under the following heads, which, while not exhaustive, may be regarded as suggestive of the principal duties of the solicitors:—

- (1) Consultation, advising and preparation of opinions.
- (2) Conduct of litigation and expropriation proceedings.
- (3) Conduct of proceedings before the Board of Railway Commissioners.
- (4) Parliamentary and Departmental work.
- (5) Company matters.
- (6) Conveyancing, including the preparation of agreements.
- (7) Land and Tax matters.
- (8) Conferences and negotiations with other carriers.
- (9) Negotiations with municipalities.

It will be seen that there is a certain amount of overlapping in the classification. For instance, it would be practically impossible to conduct any litigation without frequent consultation with and advice to the company's officers concerned. And so with other functions—frequently exercised concurrently.

To deal with these functions in the order named:—

1 CONSULTATION, ADVISING AND PREPARATION OF OPINIONS

This may be said, I think, to be the most important function of the Law Department of a railway company, or, for that matter, of any large corporation. In fact, it may be said to be the cardinal function on which practically all the other activities of the Department depend. What is required, above all things, in such a position is a man who, with a knowledge of the law, combines a large fund of common sense,—one who does not allow technicalities to obscure his vision of the essentials and who is able to point the way out rather than set up unnecessary obstacles. I remember an old physician in my native town, a man of very high attainments, who somehow failed to achieve any great success, and a friend of his once remarked this was largely due to the fact that he did not know how to fix up a “sugar coated bread pill.” Much the same thing applies to a great extent in law, and particularly in corporation work. In many cases, it is not the law that is wanted at all, but simply a chance to discuss the difficulties and get a new point of view on them. Such cases, of course, can hardly be said to be typical, for the function with which we are now dealing covers a very wide field, extending all the way from the every day routine freight or cattle claim, to matters of far reaching and vital importance to the company, which require the closest study with counsel.

Brief reference may be made to some of the more common cases falling under this classification:—

(a) *Freight Claims.*

Great improvement has taken place in the last twelve or fifteen years in the matter of handling freight claims. When I first saw a freight claim file, it gave me rather a cold shiver. When I came to examine it, I found that it was composed chiefly of a lot of printed sheets of questions with “X’s” opposite certain of them, interspersed with occasional illuminating epistles, such as “Mr. B. Swift, F. C. A., C. B. & Q.—Please note additional information since file was last with you and advise early disposition—Yours truly, S. Spence, F. C. A., A. C. R.” The culminating insult, however, was when one of these elephantine dockets would reach me bearing one of those printed sheets on top, addressed to the solicitor, with an “X” opposite the mandate—“Please note contents and advise.” I would

promptly return the loathsome thing with a polite request to have someone, who could dictate a report of the facts, do so and return the file to me. After a few such reminders they ceased addressing the laundry lists to me.

However, these are things of the past, and the handling of freight claims now exhibits a much more intelligent effort to get the claim settled, or at any rate, to reveal the facts. The result has been a very considerable lightening of the Law Department's burden in this connection. Nevertheless these claims still represent a very important branch of the work and in many cases involve very large sums of money. One extreme example recently came to my notice in which on one damaged carload shipment a claim was made for over \$65,000 and the freight charges were only \$390.00 for a haul of 496 miles.

In addition to the rail claims, claims in respect of through ocean and rail shipments form a large part of the work and frequently give rise to very interesting, though difficult problems.

(b) *Claims for personal injury or damage to property other than freight.*

These claims come under the direction of the General Claims Department, which is usually a branch of the Law Department. As a rule their investigation is much less tedious than that of freight claims. The facts are much more easily obtained. For one thing, when a person is killed or injured it is generally known where the accident happened, and the range of the inquiry can be considerably narrowed. There is seldom any necessity for long correspondence with connecting lines, which, I think, must be the bane of freight claim agents.

The work of the Law Department in connection with this class of claim has been greatly reduced of late years owing to the passage of Workmen's Compensation Acts in the various Provinces—most of which give little, if any chance for discussion on the question of liability. You pay first and then may argue afterwards, if you like, but very seldom get your money back. Thus, the great majority of employees' claims are settled very much as a matter of routine without reference to the solicitors. Of course, we still have claims for personal injuries or loss of baggage or other property from passengers and others on land and sea, cattle and drainage claims from farmers, and various other miscel-

laneous claims which come to us through the Claims Adjuster and which represent a very substantial volume of work.

(c) Another gentleman who sends us some very abstruse problems is the Freight Claim Auditor, who may be said to be a juggler of rates in that he is usually able to find some tariff authority for any undercharge or overcharge which he may seek to uphold.

(d) In addition to advising on claims of various kinds, a very considerable portion of the time is taken up in consultation with officials on a great variety of questions which come up in the daily routine of the various departments.

(e) Lastly, we have under this heading the preparation of more formal opinions, often on matters of far reaching importance to the company, which require an exhaustive study of the facts and the various legal authorities.

2 CONDUCT OF LITIGATION AND EXPROPRIATION PROCEEDINGS

To a layman, the term 'lawyer' is generally connected with the idea of litigation, and, of course, the great majority of matters which come to the Law Department contain in them the seeds of litigation. However, the efforts of the department are in general directed to the extermination of these seeds before they sprout, and it is rather surprising what a comparatively small portion of the whole work of the department is represented in actual litigation. Nevertheless, this is a very important branch, and one that requires the most careful consideration at every step. Preparation is by far the chief element of success in litigation. To have the facts thoroughly investigated and all the available evidence worked up and then to have familiarized oneself with the law applicable to such facts, whether for or against, will do much more to turn doubtful cases into victories than any brilliant forensic talent.

Of necessity, as our railway systems have expanded through the various Provinces, the conduct of litigation has had to be entrusted to members of the Bar in the particular Province where suit is commenced. The delay of communication with headquarters in all steps of an action would very seriously interfere with the satisfactory conduct of it, but the head of the Department keeps in touch with all this work and is consulted before any important decision is made.

To insure the successful functioning of such an organization, the men who have charge of the various local offices

of the department must be of recognized standing in their own communities, and I think that the Canadian Railway Companies have been very fortunate in their selection for these posts.

3—CONDUCT OF PROCEEDINGS BEFORE THE BOARD OF RAILWAY COMMISSIONERS

This is a branch of the work which, as you are aware, is of comparatively recent growth. On account of the very wide powers of the tribunal referred to it brings one into more or less close touch with all the principal activities of the railway company. Last year Dr. McLean, in his very illuminating address before this Club, gave some idea of the work of the Board, which to a large degree is a reflex of this particular branch of the work of the railway law departments. It embraces questions of engineering, civil, mechanical and electrical, of operating, of traffic, and to a certain degree of accounting. By reason of the informality of the procedure it is possible to dispose of a great volume of business. In this informality, however, are elements of danger, which require the closest attention. The latitude allowed in the matter of evidence often leads to the introduction of matters that might tend to sway the minds of the Commissioners unless great care is taken to meet them. I sometimes think that the Board would be saved a great deal of time and effort, were the rules of evidence adhered to more strictly. It must be remembered that these rules are the result of an age-long effort to arrive at the best method of bringing out the truth, and departures from them must necessarily involve risks which it is doubtful whether the so-called popularizing of the tribunal is of sufficient advantage to offset.

The matters coming before the Board range all the way from complaints as to farm crossings and applications for the appointment of station agents, to questions involving hundreds of thousands and even millions of dollars to the companies. On the operating and engineering side one of the most famous proceedings before the Board since its inception has been the Toronto Viaduct, which involves an expenditure of many millions in the elevation of the railway tracks along the water front of that City. On the traffic side, one immediately thinks of the General Rates Enquiries, as a result of which the revenues of the companies were affected to an extent which the public seldom appreciates. The unfortunate feature of these latter cases, from the railway

companies' standpoint, has been that of necessity increases in rates do not follow immediately upon increases in cost of operation.,

While the Board has no jurisdiction over financial matters, the accounting department plays a very important part in every general rate case and in many other matters before the Board. One of the most interesting of these latter questions arose out of the depreciation in our currency which became so acute in 1920. The situation was without precedent in its relation to international rates between Canada and the United States, the whole scheme of which was based on the assumption that the currencies of both countries had the same value. An adjustment had to be found that would protect the revenues of the carriers and at the same time not interfere with the normal flow of traffic via the various international gateways. After long consideration the surcharge was finally decided upon as the best means of accomplishing the end, and it has apparently worked out to the satisfaction of both shippers and carriers.

By reason of their lines in the United States and through traffic relations with other United States carriers, all the Canadian Companies have considerable work with the Interstate Commerce Commission, and various state commissions. This work is usually attended to by the Washington Attorney or the attorney resident in the State in which the particular matter arises, though, of course, the head office always keeps in touch with what is being done.

4—PARLIAMENTARY AND DEPARTMENTAL WORK

This branch of the work includes:—

(a) the preparation of legislation, embodying extensions or modifications of the company's powers in various respects, such as authority for the construction of branch lines or for financing, ratification of certain special agreements, and the like. The drafting of the necessary petitions and bills is only the beginning of the work. There follow hearings before the Committee of Parliament, explanations to Members and constant watchfulness until the legislation has passed both Houses;

(b) the watching of legislation which may affect the company's interests, both in the Dominion House and in the legislatures of the various Provinces. This work, which requires the utmost vigilance, is greatly facilitated by the existence of local offices of the department in the various Provinces. Measures are constantly introduced both by

the various governments and by private members which would, if passed, seriously affect the companies, and it falls to the solicitors to procure the necessary information and make representations in an endeavor to secure reasonable modifications in their interest;

(c) the conduct of a great variety of matters with the various departments of the Government—In an organization having the wide interests of a railway company, matters constantly arise in which the approval or co-operation of the administration must be sought or claims for consideration pressed on various grounds. These are too numerous to mention in detail—a few of the more important will suffice. One would think that the Department of Railways would claim most attention, but with the development of the Board of Railway Commissioners many administrative matters that formerly came under the jurisdiction of the Railways Department are now disposed of by the Board. The jurisdiction of the Department of Public Works in the matter of bridges, wharves and other structures in navigable waters give rise to many applications for approval. Customs and Excise, including the sales and stamp taxes, are very frequently the subjects of interviews with the departmental heads. With the Department of the Interior, land grants and right of way matters are in constant need of attention. All the railway companies retain their departmental agents, resident solicitors, who spend a large part of their time in attendance on these matters, many of which, however, necessitate the attendance of some one from the head office of the Department.

The foregoing refers more particularly to transactions with the Dominion Government, but matters constantly arise which have to be taken up with the various Provincial Governments and Legislatures.

5—MATTERS ARISING IN CONNECTION WITH DIRECTORS' AND SHAREHOLDERS MEETINGS

Unlike a natural person, the powers of a corporation are subject to very well defined limitations and must be exercised in accordance with the various acts under which it is created. Generally speaking, it acts through votes of its shareholders and their delegates, the directors. The actions of these bodies must frequently be evidenced by Resolutions, and great care must be exercised to see that all the necessary formalities are observed in the framing and passage of such Resolutions, and that, once passed, action

is taken in accordance with their terms. These are matters about which the capable executive is always very particular.

6—CONVEYANCING, INCLUDING THE PREPARATION OF AGREEMENTS

This is one of the most active branches of the work of the department. Land transactions, construction contracts of all kinds, the granting or acquisition of concessions or privileges, and many other matters of a similar kind constantly call for greater or less attention from the solicitors. Many agreements are reduced to standard form and only require reference to the department when special provisions are to be inserted, but even these standard forms are frequently subject to revision. Deeds of land, special leases and the like, are usually attended to by the local solicitors who are responsible for seeing that the statutory requirements of their several Provinces are observed.

In addition to the foregoing routine conveyancing, the activities of the companies call for many very special and complicated conveyances and agreements. One of the most common to this type is the so-called joint section or joint terminal agreement. Even with the greatest care, it is most difficult to provide for all the cases and events that arise under one of these arrangements. Some fellow will insist on getting injured in some particular way that no one ever dreamt of, or some peculiar operating feature will arise that does not fit into the scheme of things and then they blame the Law Department, but of course one of the functions of that altruistic organization is to shoulder such burdens, which it always endeavors to do with good grace.

The acquisition of other lines of railway calls for the preparation of another class of very complicated documents in the form of amalgamation agreements or leases. Here again it is a case of having to do one's best to meet the unexpected as well as the expected event.

Lastly may be mentioned Trust Deeds and Mortgages which must be prepared to secure bond issues and equipment trusts. I have often wondered who first framed one of these ponderous documents. He must have been of fertile brain and keen imagination, as every possible complication seems to have come within the range of his vision.

7—LAND AND TAX MATTERS

Like the poor, taxation is always with us, and new methods are constantly being devised. In fact, the railway companies, being the largest individual marks to aim at, are usually among the first to occur to any Government which is seeking an easy and effective means of replenishing the public purse. Then, of course, municipalities are often tempted to put up the assessment on the big fellow with the idea that he is well able to stand it. These tendencies demand vigilance, and call for frequent representations to the Governments concerned, or, in the case of municipal taxation, proceedings to have the unfair assessments rectified or set aside. Fortunately, in Canada the tendencies of public bodies have not been towards extreme measures in this connection, and the representations of the companies have as a rule been given fair consideration.

8—CONFERENCE AND NEGOTIATIONS WITH OTHER CARRIERS

In such conferences and negotiations the solicitors are very frequently called in consultation with the representatives of other departments. It may be a matter arising out of proceedings before the Board of Railway Commissioners or some pending legislation where the exchange of views is very helpful in removing possible points of difference and enabling the carriers to make much more effective presentation of their case. The organization of the Railway Association and the different Traffic Associations is often the machinery through which these conferences are brought about, and they seldom fail to reach satisfactory conclusions.

Another subject of such negotiations, usually between individual carriers, relates to the joint use of facilities leading up to the preparation of agreements concerning such matters.

9—NEGOTIATIONS WITH MUNICIPALITIES.

As the representatives of the public within their jurisdiction, Municipalities have frequently to be called in consultation in reference to a variety of subjects. While such negotiations are, as a rule, in the hands of the representatives of the executive, questions of law arise which necessitate consultation with the solicitors.

The foregoing outline deals with the more important matters that constantly engage the attention of the Law Department. It is not by any means exhaustive, but an at-

tempt has been made to deal with the more important matters which may be said to be common to the activities of all rail carriers. In Canada, particularly, the railway companies have extended their operations into many allied fields—steamship operations, express business, telegraphs and hotels being the most noteworthy. In relation to all these the services of the Law Department are constantly requisitioned. In fact, one may say that at one time or another almost every branch of business relations is under review. In a company that is in the development stage, naturally questions of organization and finance, acquisition of lands and construction problems occupy the major portion of the solicitors' time, while in an old-established company, questions of operation and traffic demand a greater share of attention, though problems of finance and company law are always of prime importance.

In the limited space at my disposal, it has been found impossible to go into any detail, and I fear that my remarks have been of a very general nature. However, I trust that this paper may be the means of giving the members a fair conception of the work which those who devote themselves to the legal branch of the railway companies' activities are called upon to perform and that from this standpoint it may prove of some value.

Chairman:

Now, gentlemen, you have heard the reading of this very interesting paper by Mr. Flintoft, and doubtless he is ready to be cross-examined, so if you have anything to say to him, say it now or forever hold your peace. I would be pleased if someone would start the ball rolling, and get the discussion under way. At the outset of Mr. Flintoft's remarks he stated that "Law is the expression of an effort to arrive at common sense." This reminds me of a story (perhaps some lawyers here are familiar with it), dealing with the Oriental method of administering justice in days gone by. It is about a burglar who attempted to rob the house of a citizen of Cairo. He was trying to get into the second story window, when the framework of the window to which he clung gave way, and he fell to the street, breaking a leg. Limping before the Khadi, he indignantly demanded that the owner of the house be punished. "You shall have justice," said the judge. The owner being summoned claimed that the accident was due to the poor woodwork, and that the carpenter, not he, was to blame. "That sounds reasonable," said the Khadi: "let the

carpenter be called." The carpenter admitted that the window was defective, "but how could I do any better," said he, "when the mason work was out of plumb." "To be sure," replied the judge, and he sent for the mason. The mason could not deny that the coping was crooked. He explained that while he was placing it in position, his attention was distracted from his work by a pretty girl in a blue tunic who passed on the other side of the street. "Then you are blameless," said the Khadi, and the girl was sent for. "I admit," she said, "that I am pretty, but that is not my fault, and if my blue tunic attracted the mason's attention, the dyer, not I, is responsible." "That is good logic," said the judge; "let the dyer be called." The dyer came and pleaded guilty. "Take the wretch," said the Khadi to the thief, "and hang him from his own door post." The people applauded this wise sentence, and hurried off to carry it out. Soon they returned and reported that the dyer was too tall to be hung from his door post. "Find a short dyer and hang him instead," said the Khadi; "let justice be done, though the heavens fall." The judge certainly made a great effort to arrive at a commonsense verdict according to the light he possessed, but whether his methods would have the approval of present day jurisprudence is another matter.

I am informed that we have with us to-night, Mr. Acton Burrows, of Toronto, the proprietor of the Canadian Railway and Marine World, and I would be pleased to hear from him, as I am sure all of you would be.

Mr. Acton Burrows:

Mr. Chairman, you have certainly taken me by surprise, as I had no expectation of being called on to say anything. Happening to be in town, I thought I would drop in, as I was very anxious to hear Mr. Flintoft's paper. I am in a position similar to that of a young man who suddenly found himself engaged to a designing widow. He was asked how he came to propose to her, and he replied that he simply went to enjoy a pleasant evening, and had no intention of saying anything.

When the Canadian Northern Railway arbitration was proceeding a few years ago, Mr. D. B. Hanna, in giving evidence, said he was exhibit "A," having been with the system since its inception, when he was appointed Superintendent of the Manitoba Railway & Canal Co's line. I think I may claim to be exhibit "B" or "C" of this Club, as I was one of its original members, and a member of its first executive committee away back in 1903. It has been a matter of re-

gret to me that I have not been able to be a more frequent attendant at the Club's meetings, owing to my residence in Toronto, but I hope you will not hold the latter against me. Toronto is often the butt of pleasantries. One of your distinguished French-Canadian Members of Parliament said in Montreal a year or so ago that, "He had spent a week in Toronto one Sunday." A short time ago my son, on returning from a business trip to Montreal, told me that a Montrealer had said to him "Toronto is an extraordinary place," and on being asked why, replied: "They never bury their dead there," and by way of further explanation added: "You meet dead men walking on the street every day." Only recently the ex-Premier of New Brunswick was reported to have said: "The only sure way to get to Heaven is to pass through Ontario." I only arrived in Montreal this morning, and have not yet had time to get thoroughly acclimatized. I shall have to be careful about the hospitality of my friends, or I may be in a similar position to that of another Torontonion, who, after being here a short time wrote home saying: "Day by day, in every way, I am getting wetter and wetter." You know that in Toronto we have grown to be very good—we have to be—as evidenced by *The Goblin*, an excellent paper published by Toronto University students, which said in a recent issue:

"The melancholy days have come.
They are here to stay, I fear,
My purse can't cope with whiskey,
Nor my tummy with home-made beer."

But now, seriously, coming down—or rather, up—to the paper of the evening. I have listened with a great deal of pleasure and wish to compliment Mr. Flintoft on the vast amount of work he must have done in its preparation. Much of it, detailing the organization of the principal railway companies' law departments, will be of great historical value. Frankly, I do not feel competent to discuss it, and if I did, I should have to reserve my opinions for those who cheerfully pay \$2 a year to get them.

I was particularly interested in Mr. Flintoft's remarks about the Board of Railway Commissioners' work. When the Board was established in 1904, I decided to publish monthly a summary of all its orders, which I have kept up ever since, and I may be pardoned for saying that it is the only such record extant. Up to to-day the Board had issued over

33,500 orders, which gives some idea of the immensity of its work.

Mr. Flintoft expressed a preference for the term "Law Department" rather than "Legal Department." I hope he was not prompted to this by any experiences in connection with claims departments. Mr. Flintoft has told us that in England barristers cannot sue for their fees. I think our barristers are wiser, for I understand they generally get their fees, or a safe portion of them, in advance, especially in criminal cases, which of course none of us have had experience with.

No doubt Mr. Flintoft has had clients, not corporate ones, who did not want to be told what the law is, but how to evade it, and the lawyer who can do that is undoubtedly in great demand.

Mr. Flintoft's reference to the printed sheets of questions in connection with freight claims reminds me of a story about the Baltimore & Ohio Railroad. On that road, as no doubt on others, when an accident happens to an employee, the foreman under whom he was working must fill out and send in an accident report blank. While a carpenter's gang were at work on a bridge over the Chicago River, one of them missed his footing and fell in. The foreman filled out the accident blank and opposite the question "What does the injured person say?" he wrote, "He says: 'It was a damn good thing he could swim.'"

Chairman:

We would like to have a few words from Mr. Cunningham, of the Canadian Pacific Railway.

Mr. E. A. Cunningham:

I presume the last speaker, from the language used in his opening remarks about the subscription rates for his publication, claims some connection with the legal profession in that he has shown capacity as a "solicitor" (Mr. Acton Burrows, aside "The books are always open."). Mr. Flintoft's paper is so complete, Mr. Chairman, that I do not think any of us can have a lot more to say about it. There is too much to think about. It is a marvel to me, knowing something of the duties of Mr. Flintoft that he has had time to prepare such a paper for us. It is replete with useful information, and should be accepted as a text book of railway law organization. I wish to express my appreciation of it.

Mr. C. E. Brooks:

Mr. Chairman and Gentlemen, I have appreciated very much this paper which Mr. Flintoft has given us to-night, more particularly as I have heard him so many times plead why there should not be more than two seats at some back town station on the C. P. R. to seat three or four hundred inhabitants to see the Sunday train go through, and I must say that, with all the appreciation of Mr. Flintoft's qualities, I have heard him very much defeated by a very able French-Canadian lawyer from one of these back towns. In looking over this paper I have remarked that Mr. Flintoft, like other lawyers, is a humorist, and I would ask you to turn to page 22 where he says, "In fact, many are led to abandon the profession entirely for business pursuits." As a roundhouse machinist and foreman, surrounded by smoke, dirt, ashes, icicles, and getting only a glimpse occasionally of the public going by the trains, I thought always that, the legal profession were the aristocrats of the Railway, but never that I would have the honor of sitting before the Board of Railway Commissioners, or in any other tight corner and being assisted by this aristocracy. But I have to admit when we wanted their assistance in the Mechanical Department, we have not found them wanting. As a member of this Club, I take very much pleasure in thanking Mr. Flintoft for this very able paper.

Chairman:

There is a little time left yet, gentlemen; I would like to hear from Mr. McFeat.

Mr. W. P. McFeat:

I can only repeat what Mr. Cunningham said. Mr. Flintoft's paper is so full of information, and so well prepared that I feel better than Mr. Cunningham about it; I do not believe I will have to reason out again in regard to railway matters, I have it all prepared for me now.

Mr. G. M. Wilson:

There is one question that I would like to ask you. On page 34 "The matters coming before the Board range all the way from complaints as to farm crossings, etc." How does that affect a Government road?

Mr. E. P. Flintoft:

Our Government Roads, now organized as the Canadian National Railway Company, come under the Board of Railway

Commissioners in the same way as any other railway company. Formerly the Intercolonial and National Transcontinental Railways did not come under the jurisdiction of the Board but they are now, of course, being put on the same basis as the other parts of the National system in this regard.

Mr. Acton Burrows:

My understanding of the matter is that an order in council passed at Ottawa on January 20 last entrusted the Canadian Government Railways, that is, the old Intercolonial Railway, Prince Edward Island Railway, National Transcontinental Railway, Lake Superior Branch, leased from the Grand Trunk Pacific Railway Company, the Hudson Bay Railway, and certain branch lines, to the Canadian National Railway Co., for management and operation. That brought into effect section 14 of the Canadian National Railways Act 1919, which provides, that notwithstanding anything in the Government Railways Act, or any other act, the Railway Act's provisions respecting the operation of a railway, as distinguished from the provisions of that act respecting the construction or maintenance of a railway, shall apply to such of the Canadian Government Railways as would, but for the passing of the Canadian National Railways Act, be subject to the Government Railways Act, during such time as the operation and management of such lines is entrusted to the Canadian National Railway Co., under the provisions of the Act. I take it that this means that matters relating to the operation of the lines, as distinguished from construction or maintenance, are now under the Board of Railway Commissioners' jurisdiction, and that the question of freight and passenger rates is under the Board's jurisdiction, but that such matters as clearances, height of fences, etc., on those lines are not under the Board's jurisdiction.

Mr. C. E. Brookes:

I would like to suggest one or two more duties that the Legal Department could take on. First the making out of the Income Tax Returns for all employees, and reducing the contributions to a minimum. The next thing is to conduct all labor negotiations of all kinds for the Mechanical Department. The next is to continue the good work which was started in getting away from the burdensome oppression of the acts in connection with the inspection of boilers. The oppression of seven different kinds of acts covering boiler inspection has been done away with and there is a very great

improvement in this condition to-day. I have noted down a good many other things which the Legal Department might and might not do, but I believe Mr. Flintoft is very tired and I will have to curtail my suggestions.

Mr. H. C. Woodbridge:

Mr. President and gentlemen, I have been a member of the Central Railway Club of Buffalo for almost twenty years and unofficially I want to take this opportunity to extend the greetings of that Club to you all. We were favored with a paper by your Mr. Price, on Departmental versus Divisional Organization, and I assure you we were very proud to be so honored, he was the first General Manager to—let me say—“find time” to prepare and present a paper for that Club, and we will long remember him and the valuable thoughts which he left with us.

I am not in the least prepared to discuss the splendid discourse to which we have listened with pleasure and profit this evening, but as a mechanic or Engineman, I have felt great sympathy for lawyers. They must be wonderfully versatile, for example, they must be able to interpret accurately evidence such as this—A “boomer” brakeman, who had been on an engine which ran into the rear of another train, was asked what he knew about the accident, to which he replied, “I was up on the fireman’s seat asleep an’ I dropped my lamps open an’ I saw a stack of reds, the skilled laborer put her over and put her on two streams of sea shore and I hit the grit—that’s all I know about it, see—” and shortly thereafter this man went out as flagman and his train was run into from the rear by a passenger train. At the investigation he was asked what they all were doing? he took the question literally, and in characteristic vernacular replied, “We stopped down in the sag to headin, the head wheel polisher was bendin’ the iron, the Eagle Eye was greasing the pig, the tallow pot was taking water, the knowledge box was flipping tissues and I was nursing a hot hub when the shouting boiler what pulls the glass windows came round the curve and speared the yellow spot.”

I attended a good show in Toronto last evening. One of the jokes was that they have no divorcees in Heaven, the reason given being that to obtain a divorce it was necessary to get a lawyer.

Chairman:

I am sure we have been treated to a very nice evening generally and I would be pleased if someone would move a vote of thanks to Mr. Flintoft.

Mr. E. A. Cunningham:

May I claim the privilege, Mr. Chairman, of moving a very hearty vote of thanks to the Speaker of the evening. (Seconded by Mr. W. A. Booth, and carried.)

Before you close the meeting I wish to add that I had the extreme privilege of attending the New England Railroad Club meeting with Mr. Walsh, General Manager of the Quebec Central and Mr. F. L. Wanklyn, General Executive Assistant of the Canadian Pacific Railway. It was "Canadian" night and we had a very fine reception indeed; I took occasion to convey to them the friendliest greetings from this Club.

Chairman:

The next meeting will be the Annual Election of Officers and Smoking Concert. We will have some talent, also some refreshments for you. I am sure it will be a wonderful meeting, and now that we have got to the end of our tether, gentlemen, you will find refreshments in the room on the left as you leave the hall.

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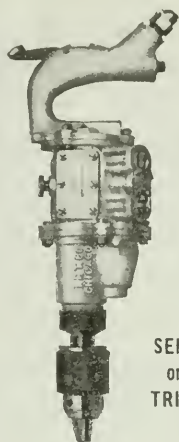
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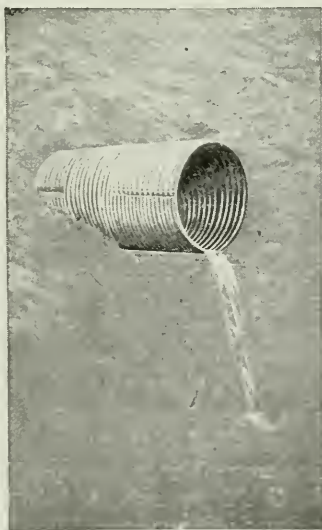
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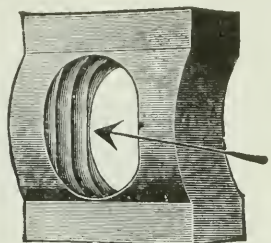
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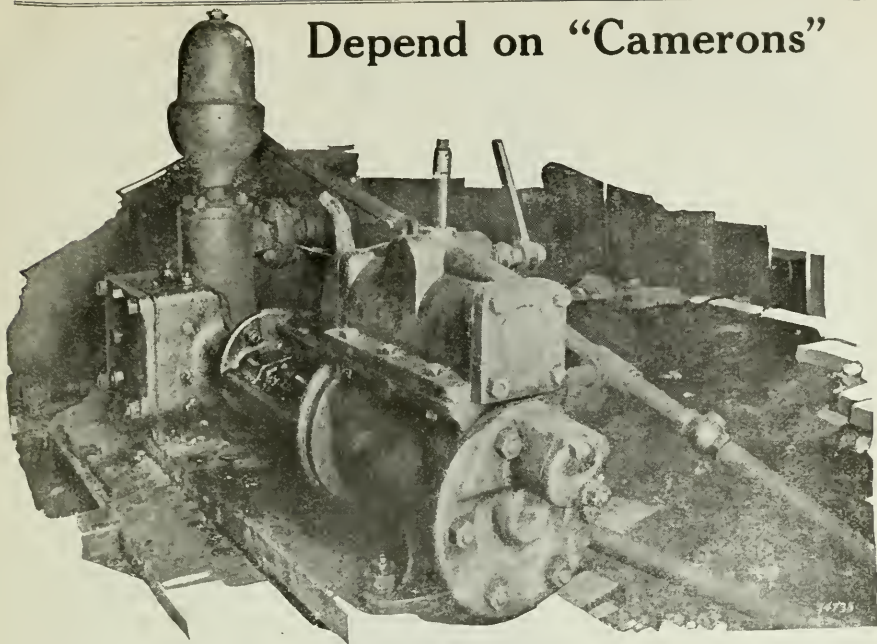
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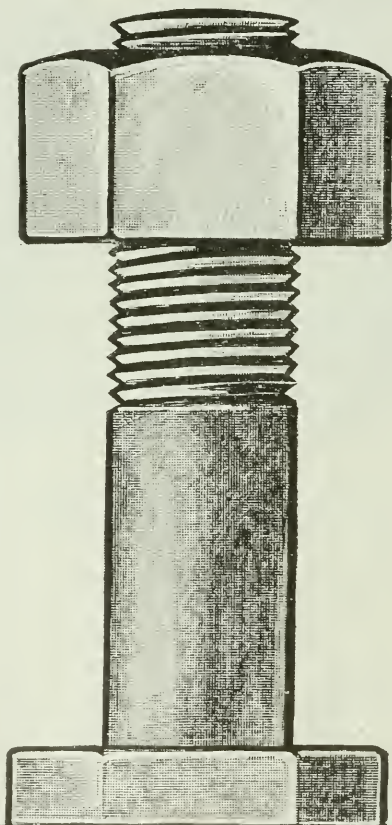
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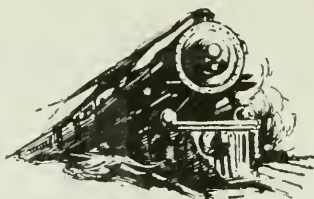
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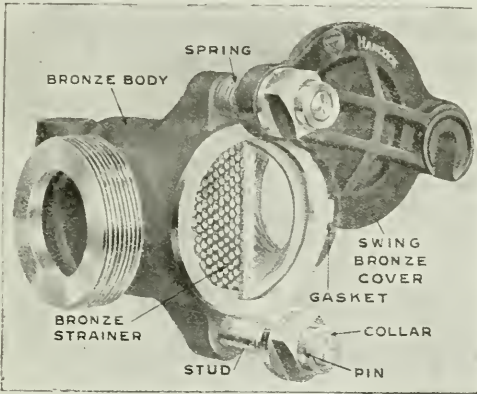


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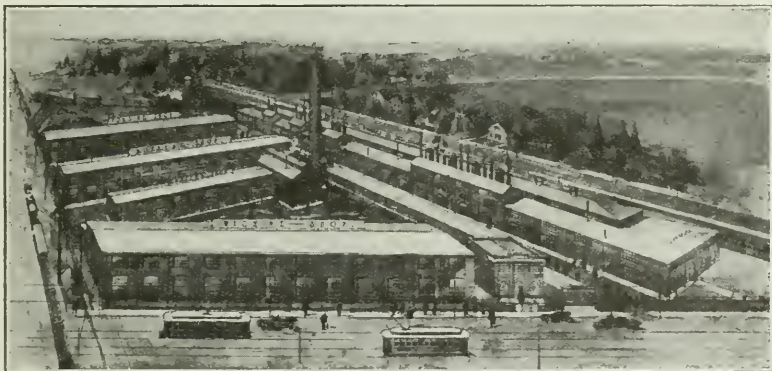
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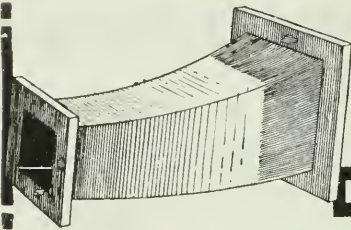
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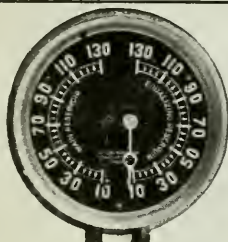
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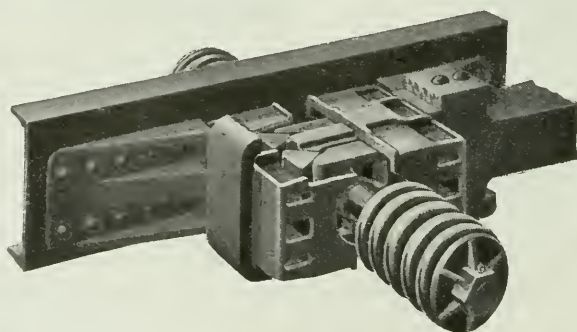
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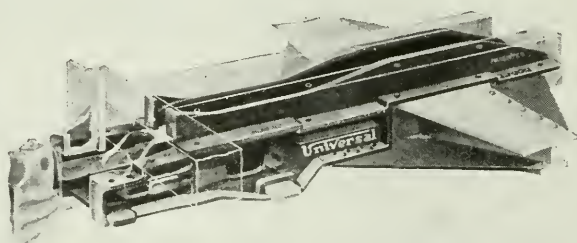
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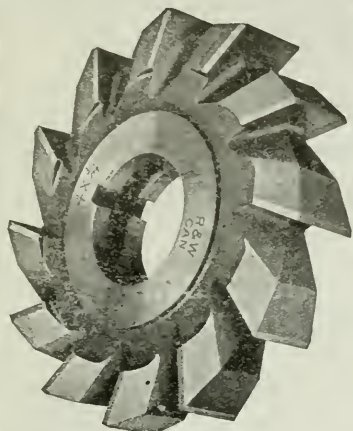


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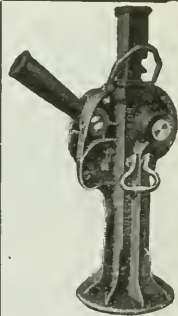
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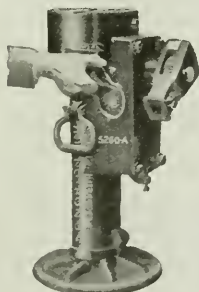
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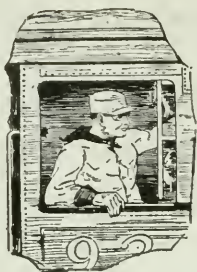
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